

**SECRET**

9 April 1973

## MEMORANDUM

Comments on Differences Between MACV and CIA/OER  
Data on Communist Strengths in South Vietnam

This memorandum comments on the order-of-battle data prepared for Mr. Polgar by MACV and comparable series currently maintained by CIA/OER.

Regular Combat Forces

As shown in Table 1, CIA/OER carries 26,000 more regular combat forces than does MACV. Of the 26,000 difference countrywide, 11,000 is represented by combat maneuver troops and 15,000 by combat support troops. CIA/OER estimates are about 8,000 men higher than MACV's for each military region in South Vietnam, except MR-2 where the two numbers are very close. (See Table 2).

There are two reasons for the higher CIA/OER figures. First, CIA/OER carries 5,000 to 7,000 more personnel in air defense units in northern South Vietnam than does MACV. Our estimate is based on extensive [ ] evidence and we have confidence in it. Second, CIA/OER carries maneuver and combat support units at somewhat higher strengths than does MACV.

CIA/OER's higher unit strengths are derived from the following: first, CIA/OER did not attrit the order of battle as heavily as MACV for losses sustained during the 1972 Offensive. CIA/OER estimates Communist losses -- KIA and died and disabled from wounds -- in 1972 at about 120,000 men compared with a comparable MACV figure of more than 175,000 men. CIA/OER believes that ARVN reporting on enemy losses probably reflected duplication and some exaggeration. Second, CIA/OER has allowed for a greater replacement of losses by 1972/73 personnel infiltration than has MACV. CIA/OER estimates that Communist

25X1

25X1

25X1

WARNING NOTICE  
SENSITIVE INTELLIGENCE SOURCES  
AND METHODS INVOLVED

**SECRET**

25X1

units throughout South Vietnam are probably at least 60 percent of TOE compared with the MACV estimate of about 40 percent. Our position is based on several factors. There is good [ ] evidence that infantry replacement personnel actually began entering the pipeline in significant numbers considerably prior to the mid-January 1973 period indicated by MACV. In addition, because of the greater use of trucks to move personnel south this dry season, especially since the first of the year, most of this year's infiltrators have probably now arrived. CIA/OER currently carries a maximum of 5,000 persons still in the pipeline, compared to MACV's figure of 25,000 men. Evidence also suggests that replacement personnel, once they arrive at their destinations, are being integrated into front-line units more quickly this year than in the past.\*

#### Guerrilla Estimate

The CIA/OER guerrilla estimate is 24,000 higher than MACV's. CIA/OER has historically estimated a higher absolute number of guerrillas in South Vietnam than MACV, basing our judgement on a series of in-depth analyses of captured enemy documents. The difference in absolute number of guerrillas estimated by MACV and CIA/OER, however, actually may not be as great as it appears. The MACV number of about 26,000, for example, reportedly excludes "secret" guerrillas which CIA/OER estimates to be at least 10,000 and includes in its 50,000 figure.

Even with the secret guerrilla issue aside, however, CIA/OER believes that the total number of overt guerrillas

\* The overall differences between MACV and CIA/OER in total infiltration are not significant. However, the numbers presented in the Polgar memo represent "arrivals" in South Vietnam rather than "starts" from North Vietnam, which is the way we present the series. To the degree we differ with MACV on travel times, the respective views of how rapidly the forces in South Vietnam are being rebuilt will and do vary.

operating throughout South Vietnam in March 1973 is probably higher than the MACV estimate for at least two reasons. First, guerrillas played only a minor role in the 1972 Communist offensive in South Vietnam and did not suffer extensive casualties. Second, the deterioration in GVN control of the rural population in 1972 improved somewhat the access of the VC to the rural populace. This increased presence, often with NVA or VC combat units nearby, has probably made recruiting into the guerrilla ranks somewhat easier than previously.

#### Administrative Services

The absolute difference in the size of the Communist administrative services forces appears relatively small -- with the CIA/OER estimate only about 8,000 men higher than MACV's.

The estimates, region by region, show greater variations, however. (See Table 3) These differences result from the difficulty in determining where to account for enemy forces based in Cambodia and south Laos -- but whose areas of operations are adjacent to or straddle the border in support of VC/NVA combat forces in South Vietnam.

For example, in MR 1, almost the entire 5,000 difference in the two sets of estimates is due to the fact that MACV apparently does not carry in its order of battle any General Directorate of Rear Services units which moved into northern South Vietnam from south Laos in mid-1972 to support the Communist offensive. Presumably, MACV believes they are still an integral part of the Communist logistic structure in south Laos and carries them there. In MR 2, the basic difference results from CIA/OER carrying higher unit strengths and several additional units which were identified in 1972 and early 1973 supporting Communist forces in the area. In MR 3, the higher MACV figure -- some 15,000 -- is the result of MACV still carrying the old rear service groups which deployed relatively deep into Cambodia in reaction to the Allied cross-border operations in mid-1970. Most of these groups have since been disbanded and reorganized into other groups within Cambodia where CIA/OER currently carries them in its order of battle. In MR 4, the difference in the two sets of data is largely due to CIA/OER carrying more administrative services personnel

**SECRET**

25X1

under each VC province than does MACV.

### Firepower

CIA/OER estimates a greater commitment of North Vietnamese firepower to the south this dry season than does MACV. We both agree, however, that there has been an exceptionally large infiltration of firepower to the south this dry season, which probably has resulted in a firepower balance more favorable to Hanoi than in the past -- considering the withdrawal of US air assets. (See Table 4)

MACV and the Washington Intelligence Community agree that more than 300 tanks were detected moving south through the infiltration system this dry season. However, in addition to the 18 armor groups in which those 300 tanks were moving, there were seven other armor groups deploying south without any referenced tank strength. (CIA/OER carries a total of 25 armor groups compared with MACV's 22.) CIA/OER has assigned the average number of tanks observed in the other 18 groups to these seven in making its estimate. In addition, at least 25 other tanks were detected in January deploying directly across the DMZ into Quang Tri Province. These tanks also are not believed to be reflected in the MACV number. CIA/OER estimates that some 50 armored support vehicles were sent south this dry season, of which 30 were specifically referenced as armored personnel carriers. MACV reports only 27 such vehicles.

With regard to field artillery, the CIA/OER figure is a rounded estimate and there is no significant difference between it and the MACV number. As for antiaircraft weapons, it is believed that the MACV number reflects only those weapons detected moving south in the pipeline in regular infiltration groups and does not include the guns of those integral antiaircraft regiments which deployed from the north into northern South Vietnam since the beginning of the year. Both the guns of the infiltration groups and integral units are counted in the CIA/OER estimate.

OER/S/MA

25X1

**SECRET**

25X1

~~SECRET~~

Table 1

Comparative Order-of-Battle Data: Communist Military  
Forces in South Vietnam  
March 1973

(in thousands)

	<u>MACV</u>	<u>CIA/OER</u>	<u>Difference</u>
Regular Combat Forces	<u>128</u>	<u>154</u> a/	+ <u>26</u>
Maneuver	101	112	+ 11
Combat Support	27	42	+ 15
Administrative Services	<u>63</u>	<u>71</u> a/	+ <u>8</u>
Guerrillas	<u>26</u>	<u>50</u>	+ <u>24</u>
Total	<u>217</u>	<u>275</u>	+ <u>58</u>

a. CIA/DIA agreed estimates.

~~SECRET~~

**SECRET**

25X1

Table 2  
Comparative Order-of-Battle Data: Communist  
Regular Combat Forces in South Vietnam  
by Military Region

(in thousands)

	<u>MACV a/</u>	<u>CIA/OER b/</u>	<u>Difference</u>
MR 1	68	76	+ 8
MR 2	23	25	+ 2
MR 3	18	26	+ 8
MR 4	19	27	+ 8
Total	<u>128</u>	<u>154</u>	+ <u>26</u>

a. Data for 31 January 1973, the last MACV figures available by military region. Because MACV's total number of regular combat forces is the same as for March 1973, the regional data also is assumed to be approximately the same, and thus can be used to make general comparisons with the CIA/OER order of battle.

b. CIA/DIA agreed estimate.

**SECRET**

25X1

**SECRET**

Table 3

Comparative Estimates of Communist  
Administrative Services Personnel  
in South Vietnam, by Military Region  
(in thousands)

	<u>MACV<sup>a/</sup></u>	<u>CIA/OER<sup>b/</sup></u>	<u>Difference</u>
MR 1	17	22	+ 5
MR 2	10	18	+ 8
MR 3	32	17	-15
MR 4	7	14	+ 7
Total	<u>66</u> (63)	<u>71</u>	<u>+ 5</u> (+8)

a. Data for 31 January 1973, the last MACV figures available by military region. The total MACV administrative services estimate for March is actually about 63,000, but we cannot reliably distribute the 3,000 decline by region. The January data, however, is believed to be reasonable close for general comparisons.

b. CIA/DIA agreed estimates.

**SECRET**

**SECRET**

Table 4

Comparative Estimates of Firepower  
Deployed South this Dry Season

	<u>MACV</u>	<u>CIA/OER</u>	<u>Difference</u>
Tanks	314	450 <sup>a</sup> /	+136
Armor Support Vehicles	27 <sup>b</sup> /	50	+ 23
Artillery Weapons	173	200 <sup>c</sup> /	+ 27
Antiaircraft Weapons	146	300 <sup>c</sup> /	+154

- a. DIA estimates a range of between 320 to 440 tanks.  
b. Armored personnel carriers only.  
c. CIA/DIA agreed estimate.

**SECRET**



**Page Denied**